

**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**FINANCIAL REPORTS**  
**FOR THE NINE MONTHS ENDED**  
**MARCH 31, 2017**  
**UNAUDITED**

CITY OF MANCHESTER, NEW HAMPSHIRE  
QUARTERLY FINANCIAL REPORTS  
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FOR THE NINE MONTHS ENDED MARCH 31, 2017

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City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types

MARCH 31, 2017  
(UNAUDITED)  
GAAP Basis  
(CITYSCONS)

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	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$ 44,488,615.98	\$ 7,478,675.02	\$(21,843,851.92)	\$ 437,277.43	\$ 30,560,716.51	\$ 22,393,112.57	\$ 52,953,829.08
Restricted Cash	6,718,583.90	2,049,017.79	4,299,259.70	303,102.38	13,369,963.77	64,985,151.53	78,355,115.30
Investments	5,562,885.30	1,391,732.16	-	26,834,971.05	33,789,588.51	-	33,789,588.51
Receivables	17,844,693.98	1,057,351.28	-	185,40	18,905,648.66	24,924,509.88	43,830,158.54
Prepaid Expenses	35,000.00	-	-	-	35,000.00	235,558.69	270,558.69
Due From Other Funds	11,304.41	-	-	-	11,304.41	27,379.35	38,683.76
Inventories	686,997.06	-	-	-	686,997.06	1,551,940.73	2,238,937.79
Property and Equipment, Net	-	-	-	-	-	593,261,264.72	593,261,264.72
Other Current Assets	187,500.00	-	-	-	187,500.00	-	-
<b>TOTAL ASSETS</b>	<b>\$ 75,535,580.63</b>	<b>\$ 11,976,776.25</b>	<b>\$(17,541,174.22)</b>	<b>\$ 27,575,536.26</b>	<b>\$ 97,546,718.92</b>	<b>\$ 707,378,917.47</b>	<b>\$ 804,925,636.39</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,318,192.28</b>	<b>-</b>
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$ 75,535,580.63</b>	<b>\$ 11,976,776.25</b>	<b>\$(17,541,174.22)</b>	<b>\$ 27,575,536.26</b>	<b>\$ 97,546,718.92</b>	<b>\$ 717,697,109.75</b>	<b>\$ 815,243,828.67</b>
<b>LIABILITIES:</b>							
Accounts Payable	\$ 3,255,372.81	\$ 537,283.32	\$ 820,721.90	-	\$ 4,613,378.03	\$ 3,637,995.39	\$ 8,251,373.42
Retainage Payable	59,361.57	-	-	-	59,361.57	1,794,206.88	1,853,568.45
Accrued Liabilities	199,615.76	.04	-	-	199,615.80	4,657,771.51	4,857,387.31
Tax Refunds Payable	2,233,059.13	-	-	-	2,233,059.13	-	-
Other Liabilities	3,313,939.59	2,501,370.36	-	-	5,815,309.95	11,733,987.84	17,549,297.79
Insurance Claims Payable	1,143,817.09	-	-	-	1,143,817.09	-	1,143,817.09
Due to Other Funds	-	-	-	-	-	38,683.76	38,683.76
Due to School District	13,162,351.51	-	-	-	13,162,351.51	-	13,162,351.51
Bonds Pay-Due in more than one ye	-	-	-	-	-	239,273,944.20	239,273,944.20
Net Pension Liability	-	-	-	-	-	30,681,583.00	30,681,583.00
OPFB	-	-	-	-	-	1,111,746.00	1,111,746.00
Accrual for Compensated Absences	-	-	-	-	-	2,890,534.76	2,890,534.76
Unearned Revenue	943,354.20	1,316,891.36	-	-	2,260,245.56	-	2,260,245.56
<b>TOTAL LIABILITIES</b>	<b>\$ 24,310,871.66</b>	<b>\$ 4,355,545.08</b>	<b>\$ 820,721.90</b>	<b>\$ -</b>	<b>\$ 29,487,138.64</b>	<b>\$ 295,820,453.34</b>	<b>\$ 325,307,591.98</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 9,472,254.89</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,472,254.89</b>	<b>\$ 572,287.00</b>	<b>\$ 10,044,541.89</b>

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City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
MARCH 31, 2017  
(UNAUDITED)  
GAAP Basis  
(QT3BSCONS)

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	General	Special Revenue	Capital Projects	Permanent Trusts	Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt	-	-	-	-	-	341,751,594.52	341,751,594.52
Retained Earnings:							
Reserved for Equipment Replacement	-	-	-	-	-	602,909.29	602,909.29
Reserved for PFCs	-	-	-	-	-	2,556,991.00	2,556,991.00
Reserved for Revenue Bond O&M	-	-	-	-	-	9,832,000.00	9,832,000.00
Reserved for Revenue Fund	-	-	-	-	-	2,831,950.00	2,831,950.00
Unreserved	-	-	-	-	-	63,628,924.60	63,628,924.60
Fund Balances:							
Reserved:							
Encumbrances	3,174,523.58	2,554,338.63	3,675,659.99	-	9,404,522.20	-	9,404,522.20
Arts & Cultural Events	-	62,688.36	-	-	62,688.36	-	62,688.36
Cemetery and Other Trust Funds	-	-	-	22,683,270.95	22,683,270.95	-	22,683,270.95
Library Trust Funds	-	-	-	4,892,265.31	4,892,265.31	-	4,892,265.31
Women's Compensation	2,357,499.36	-	-	-	2,357,499.36	-	2,357,499.36
Health Insurance	2,242,439.42	-	-	-	2,242,439.42	-	2,242,439.42
Inventory	733,298.33	-	-	-	733,298.33	-	733,298.33
Special Revenue Reserve	3,339,079.80	-	-	-	3,339,079.80	-	3,339,079.80
Revenue Stabilization	11,428,685.56	-	-	-	11,428,685.56	-	11,428,685.56
General Liability Insurance	887,222.00	-	-	-	887,222.00	-	887,222.00
Reserved for MSD Book Loan	2,800,000.00	-	-	-	2,800,000.00	-	2,800,000.00
Reserved for Prepaid Expenses	763,138.39	-	-	-	763,138.39	-	763,138.39
Snow Reserve	200,000.00	-	-	-	200,000.00	-	200,000.00
Supplemental Severance Reserve	200,000.00	-	-	-	200,000.00	-	200,000.00
Municipal & Transportation Improvement Reserve	907,881.36	-	-	-	907,881.36	-	907,881.36
Unreserved:							
Designated-Continued Appropriation	-	5,004,204.18	-	-	5,004,204.18	-	5,004,204.18
Designated-Capital Projects	-	-	(22,037,556.11)	-	(22,037,556.11)	-	(22,037,556.11)
Undesignated	12,718,686.28	-	-	-	12,718,686.28	-	12,718,686.28
Total Fund Equity:	41,752,454.08	7,621,231.17	(18,361,896.12)	27,575,536.26	58,587,325.39	421,304,369.41	479,891,694.80
Total Liab, Def Inflow & Equity	\$ 75,535,580.63	\$ 11,976,776.25	\$ (17,541,174.22)	\$ 27,575,536.26	\$ 97,546,718.92	\$ 717,697,109.75	\$ 815,243,828.67

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City of Manchester, New Hampshire  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
-All Governmental Fund Types  
For the nine months ended March 31, 2017  
(UNAUDITED)  
(QT3REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 98,351,534.84	-	-	-	\$ 98,351,534.84
Federal and State Grants and Aid	2,775,280.69	11,056,641.63	-	-	13,831,922.32
Nonenterprise charge: sales service	5,957,793.52	-	-	-	5,957,793.52
Licenses and Permits	16,394,745.65	-	-	-	16,394,745.65
Investment Earnings	362,270.35	27,923.98	11,031.07	1,297,258.04	1,698,483.44
Contributions and Donations	-	891,879.64	-	409,129.61	1,301,009.25
School Charge Backs	5,881,720.24	-	-	-	5,881,720.24
Lease & Rent Income	258,929.46	-	-	-	258,929.46
Debt Recovery	603,016.15	-	-	-	603,016.15
Miscellaneous Other	1,839,431.08	50,000.00	-	-	1,889,431.08
Net appreciation (depreciation) in fair market value of securities	-	(48,529.84)	-	-	(48,529.84)
TOTAL REVENUES:	132,424,721.98	11,977,915.41	11,031.07	1,706,387.65	146,120,056.11

EXPENDITURES					
Current					
General Government	25,246,324.12	9,333,601.07	3,196,807.20	78,701.43	37,855,433.82
Public Safety	46,548,772.71	1,419,127.30	4,269,430.32	-	52,237,330.33
Health and Sanitation	2,930,138.35	1,868,809.67	-	-	4,798,948.02
Highways and Streets	15,489,153.78	1,196,320.81	2,514,978.13	-	19,200,452.72
Welfare and Human Services	873,260.54	-	-	-	873,260.54
Education and Library	2,104,978.52	170,093.45	97,500.50	-	2,372,572.47
Parks and Recreation	4,180,493.68	621,846.49	82,876.47	-	4,885,216.64
Investment management fee	-	-	-	27,635.06	27,635.06
Debt Service:					
Principal Retirement	6,692,297.90	-	-	-	6,692,297.90
Interest	4,041,948.21	-	-	-	4,041,948.21
TOTAL EXPENDITURES	108,107,367.81	14,609,798.79	10,161,592.62	106,336.49	132,985,095.71
Excess/(deficiency) of Revenues Over Expenditures	24,317,354.17	(2,631,883.38)	(10,150,561.55)	1,600,051.16	13,134,960.40
OTHER FINANCING SOURCES (USES):					
Transfers In	270,997.96	2,241,274.29	1,285,005.00	-	3,797,277.25
Transfers Out	(2,212,474.75)	(299,697.50)	(1,285,005.00)	-	(3,797,177.25)
TOTAL OTHER	(1,941,476.79)	1,941,576.79	-	-	100.00
Excess (deficiency) of rev and other sources over exp and other uses	22,375,877.38	(690,306.59)	(10,150,561.55)	1,600,051.16	13,135,060.40
Fund Balance, Beginning of Period	19,376,576.70	8,311,537.76	(8,211,334.57)	25,975,485.10	45,452,264.99

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City of Manchester, New Hampshire  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
- All Governmental Fund Types  
For the nine months ended March 31, 2017  
(UNAUDITED)  
(QT3REGOV)

Fund Balance, End of Period

General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
\$ 41,752,454.08	\$ 7,621,231.17	\$ (18,361,896.12)	\$ 27,575,536.26	\$ 58,587,325.39

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	General Fund 3/31/17	General Fund 3/31/16	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	\$ 44,488,615.98	\$ 51,009,218.25	(6,520,602.27)	(12.78)
Restricted Cash	6,718,583.90	7,649,569.25	(930,985.35)	(12.17)
Investments	5,562,885.30	5,560,411.57	5,002,473.73	892.64
Receivables	17,844,693.98	17,769,849.78	74,844.20	.42
Prepaid Expenses	35,000.00	1,839,089.00	(1,804,089.00)	(98.10)
Due From Other Funds	11,304.41	-	11,304.41	-
Inventories	686,997.06	712,466.95	(25,467.89)	(3.57)
Other Current Assets	187,500.00	218,750.00	(31,250.00)	(14.29)
TOTAL ASSETS:	\$ 75,535,580.63	\$ 79,759,352.80	(4,223,772.17)	(5.30)

LIABILITIES:				
Accounts Payable	\$ 3,255,372.81	\$ 3,007,372.42	248,000.39	8.25
Retainage Payable	59,361.57	56,137.69	3,223.88	5.74
Accrued Liabilities	199,615.76	218,788.55	(19,172.79)	(8.76)
Tax Refunds Payable	2,233,059.13	1,547,701.71	685,357.42	44.28
Other Liabilities	3,313,939.59	3,063,040.00	250,899.59	8.19
Insurance Claims Payable	1,143,817.09	944,061.62	199,755.47	21.16
Due to Other Funds	-	369,954.00	(369,954.00)	(100.00)
Due to School District	13,162,351.51	18,672,510.21	(5,510,158.70)	(29.51)
Unearned Revenue	943,354.20	580,675.26	362,678.94	62.46
TOTAL LIABILITIES	24,310,871.66	28,460,241.46	(4,149,369.80)	(14.58)

DEFERRED INFLOWS OF RESOURCES	9,472,254.89	8,114,617.36	1,357,637.53	16.73
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FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	3,174,523.58	3,084,325.93	90,197.65	2.92
Workmen's Compensation	2,357,499.36	1,602,648.76	754,850.60	47.10
Health Insurance	2,242,439.42	1,590,192.84	652,246.58	41.02
Inventory	733,298.33	728,390.09	4,908.24	.67
Special Revenue Reserve	3,339,079.80	4,770,726.57	(1,431,646.77)	(30.01)
Revenue Stabilization	11,428,685.56	9,429,903.56	1,998,782.00	21.20
General Liability Insurance	887,222.00	707,222.00	180,000.00	25.45
Reserved for MSD Book Loan	2,800,000.00	2,800,000.00	-	-
Reserved for Prepaid Expenses	763,138.39	751,052.79	12,085.60	1.61
Snow Reserve	200,000.00	-	200,000.00	-
Supplemental Severance Reserve	200,000.00	-	200,000.00	-
Municipal & Transportation Improvement Reserve	907,881.36	-	907,881.36	-
Unreserved:				
Undesignated	12,718,686.28	17,720,031.44	(5,001,345.16)	(28.22)

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City of Manchester, New Hampshire  
 Combined Balance Sheet  
 MARCH 31, 2017  
 (Unaudited)  
 GAAP Basis  
 (QT31BSCOMP)

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Total Fund Equity:  
 Total Liab, Def Inflow & Equity

General Fund 3/31/17	General Fund 3/31/16	Increase (Decrease)	Percent Change
41,752,454.08	43,184,493.98	(1,432,039.90)	(3.32)
75,535,580.63 \$	79,759,352.80 \$	(4,223,772.17)	(5.30)

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CITY OF MANCHESTER, NEW HAMPSHIRE  
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)  
-GENERAL FUND-  
FOR THE NINE MONTHS ENDED MARCH 31, 2017 & 2016  
(UNAUDITED)  
GAAP Basis  
(QT33RECOMP)

	FY 2017 ACTUALS	FY 2016 ACTUALS	INC(DEC)	ACTUAL	PERCENT CHANGE
REVENUE:					
Taxes	\$ 98,351,534.84	\$ 98,662,235.31		(310,700.47)	(.31)
Federal and State Grants in Aid	2,775,280.69	2,822,158.95		(46,878.26)	(1.66)
Nonenterprise charge:saleservice	5,957,793.52	5,069,123.00		888,670.52	17.53
Licenses and Permits	16,394,745.65	16,300,489.61		94,256.04	.58
Interest	362,270.35	260,442.81		101,827.54	39.10
School Charge Backs	5,881,720.24	5,615,492.27		266,227.97	4.74
Lease & Rent Income	258,929.46	788,528.01		93,945.98	56.94
Debt Recovery	603,016.15	185,528.01		(185,511.86)	(23.53)
Miscellaneous Other	1,839,431.08	1,418,279.99		421,151.09	29.69
TOTAL REVENUES:	132,424,721.98	131,101,733.43		1,322,988.55	1.01

EXPENDITURES:					
Current:					
General Government	25,246,324.12	22,803,164.38		2,443,159.74	10.71
Public Safety	46,548,772.71	45,453,143.56		1,095,629.15	2.41
Health and Sanitation	2,930,138.35	2,848,659.60		81,478.75	2.86
Highways and Streets	15,489,153.78	14,573,332.41		915,821.37	6.28
Welfare and Human Services	873,260.54	880,926.82		(7,666.28)	(.87)
Education and Library	2,104,978.52	1,998,925.58		106,052.94	5.31
Parks and Recreation	4,180,493.68	2,849,505.04		1,330,988.64	46.71
Debt Service:					
Principal Retirement	6,692,297.90	6,899,029.48		(206,731.58)	(3.00)
Interest	4,041,948.21	3,956,294.52		85,653.69	2.16
TOTAL EXPENDITURES:	108,107,367.81	102,262,981.39		5,844,386.42	5.72

Excess/(deficiency) of Revenues  
Over Expenditures 24,317,354.17 28,838,752.04 (4,521,397.87) (15.68)

OTHER FINANCING SOURCES (USES):					
Proceeds from Sale of Capital Asset		21,000.00		(21,000.00)	(100.00)
Transfers In	270,997.96	-		270,997.96	-
Transfers Out	(2,212,474.75)	(812,248.20)		(1,400,226.55)	172.39
TOTAL OTHER:	(1,941,476.79)	(791,248.20)		(1,150,228.59)	145.37

Excess(deficiency of rev and other sources over exp and other uses	22,375,877.38	28,047,503.84		(5,671,626.46)	(20.22)
Fund Balance, Beginning of Period	19,376,576.70	15,136,990.14		4,239,586.56	28.01
Fund Balance, End of Period	\$ 41,752,454.08	\$ 43,184,493.98		(1,432,039.90)	(3.32)

City of Manchester, New Hampshire  
Budget vs Actual Expenditures - General Fund  
By Department Without Restricted Items  
For The Nine Months Ended March 31, 2017

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(UNAUDITED)

Budget Basis

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	FY 2017 MODIFIED BUDGET	FY 2017 OBLIGATIONS TO DATE	FY 2017 UNOBLIGATED BALANCE	FY 2017 PERCENT UNOBLIGATED
<b>AGENCIES-</b>				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	608,477.00	421,331.35	187,145.65	30.76
CITY CLERK	992,301.00	710,730.41	281,570.59	28.38
MEDO	139,500.00	76,314.04	63,185.96	45.29
CITY SOLICITOR	1,287,479.00	931,450.46	356,028.54	27.65
FINANCE	955,242.00	675,065.34	280,176.66	29.33
CENTRAL FLEET MANAGEMENT	3,163,824.00	2,270,909.48	892,914.52	28.22
INFORMATION SYSTEMS	1,541,651.00	1,211,143.22	330,507.78	21.44
MAYOR	230,375.00	166,523.11	63,851.89	27.72
OFFICE OF YOUTH SERVICES	592,714.00	410,063.83	182,650.17	30.82
HUMAN RESOURCES	778,710.00	550,629.82	228,080.18	29.29
PLANNING & COMMUNITY DEVELOPMENT	2,021,178.12	1,402,072.21	619,105.91	30.63
FACILITIES DIVISION	6,683,829.00	6,061,277.25	622,551.75	9.31
TAX COLLECTOR	494,043.00	345,919.00	148,124.00	29.98
FIRE	19,604,585.00	14,688,292.65	4,916,292.35	25.08
POLICE	22,014,760.00	16,766,750.32	5,248,009.68	23.84
HEALTH	2,809,822.00	1,937,570.75	872,251.25	31.04
HIGHWAY	16,165,972.00	13,450,258.32	2,715,713.68	16.80
WELFARE	1,014,240.00	657,047.15	357,192.85	35.22
PARKS & RECREATION	4,254,109.00	3,183,176.61	1,070,932.39	25.17
LIBRARY	2,003,162.00	1,442,014.62	561,147.38	28.01
SENIOR SERVICES	241,489.00	153,480.75	88,008.25	36.44
<b>TOTAL AGENCIES</b>	<b>87,667,462.12</b>	<b>67,564,520.69</b>	<b>20,102,941.43</b>	<b>22.93</b>
<b>RESTRICTED ITEMS-</b>				
SEVERANCE PAY	1,500,000.00	408,112.30	1,091,887.70	72.79
WORKERS COMPENSATION - SALARY	684,000.00	356,233.25	327,766.75	47.92
WORKERS COMPENSATION - MEDICAL	1,658,108.00	1,472,575.84	185,532.16	11.19
HEALTH INSURANCE	12,356,967.88	10,550,172.16	1,806,795.72	14.62
DENTAL INSURANCE	712,791.20	458,866.67	253,924.53	35.62
DEATH BENEFIT	72,601.00	37,865.34	34,735.66	47.84
DISABILITY INSURANCE	61,821.00	35,821.77	25,999.23	42.06
CITY RETIREMENT	7,473,224.13	5,289,246.27	2,183,977.86	29.22
FIRE STATE PENSION	5,074,398.00	3,871,819.01	1,202,578.99	23.70
POLICE STATE PENSION	4,614,192.00	3,619,751.36	994,440.64	21.55
FICA	3,074,875.67	2,079,753.44	995,122.23	32.36
UNEMPLOYMENT	50,000.00	1,500.42	48,499.58	97.00
TUITION	50,000.00	44,329.80	5,670.20	11.34
CGL INSURANCE	668,342.00	676,497.20	(8,155.20)	(1.22)
<b>TOTAL RESTRICTED ITEMS</b>	<b>38,051,320.88</b>	<b>28,902,544.83</b>	<b>9,148,776.05</b>	<b>24.04</b>

City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Nine Months Ended March 31, 2017  
 (UNAUDITED)  
 Budget Basis  
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	FY 2017 MODIFIED BUDGET	FY 2017 OBLIGATIONS TO DATE	FY 2017 UNOBLIGATED BALANCE	FY 2017 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	699,561.25	-	699,561.25	100.00
MPTS	451,253.00	451,253.00	-	-
CIVIC CONTRIBUTIONS	162,286.00	147,543.00	14,743.00	9.08
NON-CITY PROGRAMS	69,107.00	68,947.83	159.17	.23
STREET LIGHTING	840,000.00	461,781.01	378,218.99	45.03
COMMUNITY IMPROVEMENT PROGRAM	1,142,474.75	1,142,474.75	-	-
TRANSIT SUBSIDY	1,165,724.00	1,165,724.00	-	-
EMPLOYEE MEDICAL SERVICES	40,000.00	14,007.20	25,992.80	64.98
MATURING DEBT	11,863,203.00	6,692,297.90	5,170,905.10	43.59
INTEREST ON MATURING DEBT	5,849,442.00	4,041,948.21	1,807,493.79	30.90
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TOTAL NON-DEPARTMENTAL ITEMS	22,283,051.00	14,185,976.90	8,097,074.10	36.34
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TOTAL GENERAL FUND	\$ 148,001,834.00	\$ 110,653,042.42	\$ 37,348,791.58	25.24
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City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Nine Months Ended March 31, 2016  
 (UNAUDITED)  
 Budget Basis  
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	FY 2016 MODIFIED BUDGET	FY 2016 OBLIGATIONS TO DATE	FY 2016 UNOBLIGATED BALANCE	FY 2016 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	609,277.00	414,150.27	195,126.73	32.03
CITY CLERK	994,701.00	681,920.82	312,780.18	31.44
MEDO	140,000.00	96,031.25	43,968.75	31.41
CITY SOLICITOR	1,378,379.00	906,787.71	471,591.29	34.21
FINANCE	956,042.00	646,339.63	309,702.37	32.39
CENTRAL FLEET MANAGEMENT	3,164,824.00	2,255,330.53	909,493.47	28.74
INFORMATION SYSTEMS	1,490,151.00	1,155,977.25	334,173.75	22.43
MAYOR	230,680.61	170,542.78	60,137.83	26.07
OFFICE OF YOUTH SERVICES	595,714.00	363,409.44	232,304.56	39.00
HUMAN RESOURCES	779,910.00	541,541.86	238,368.14	30.56
PLANNING & COMMUNITY DEVELOPMENT	1,980,662.00	1,395,338.76	585,323.24	29.55
FACILITIES DIVISION	6,645,168.51	6,029,516.86	615,651.65	9.26
TAX COLLECTOR	494,283.00	309,219.34	185,063.66	37.44
FIRE	19,624,585.00	14,506,123.38	5,118,461.62	26.08
POLICE	22,236,206.71	16,274,199.45	5,962,007.26	26.81
HEALTH	2,813,322.00	1,917,259.64	896,062.36	31.85
HIGHWAY	16,780,145.00	13,027,748.56	3,752,396.44	22.36
WELFARE	1,028,240.00	657,613.11	370,626.89	36.04
PARKS & RECREATION	3,161,937.36	2,269,949.51	891,987.85	28.21
LIBRARY	2,004,662.00	1,404,796.17	599,865.83	29.92
SENIOR SERVICES	241,639.00	118,201.34	123,437.66	51.08
TOTAL AGENCIES	87,420,529.19	65,194,497.66	22,226,031.53	25.42
RESTRICTED ITEMS-				
SEVERANCE PAY	730,510.59	306,961.20	423,549.39	57.98
WORKERS COMPENSATION - SALARY	684,000.00	366,556.21	317,443.79	46.41
WORKERS COMPENSATION - MEDICAL	2,314,178.77	1,670,940.84	643,237.93	27.80
HEALTH INSURANCE	12,250,000.00	8,164,986.07	4,085,013.93	33.35
DENTAL INSURANCE	706,004.00	436,613.19	269,390.81	38.16
DEATH BENEFIT	72,101.00	35,850.73	36,250.27	50.28
DISABILITY INSURANCE	61,321.00	33,982.47	27,338.53	44.58
CITY RETIREMENT	6,600,000.00	4,696,368.69	1,903,631.31	28.84
FIRE STATE PENSION	5,127,639.59	3,826,833.71	1,300,805.88	25.37
POLICE STATE PENSION	4,731,657.08	3,373,603.82	1,358,053.26	28.70
FICA	2,872,475.92	1,986,899.61	885,576.31	30.83
UNEMPLOYMENT	50,000.00	2,205.31	47,794.69	95.59
TUITION	50,000.00	34,874.38	15,125.62	30.25
CGL INSURANCE	1,211,390.64	760,201.99	451,188.65	37.25
TOTAL RESTRICTED ITEMS	37,461,278.59	25,696,878.22	11,764,400.37	31.40

City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Nine Months Ended March 31, 2016  
 (UNAUDITED)  
 Budget Basis  
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	FY 2016 MODIFIED BUDGET	FY 2016 OBLIGATIONS TO DATE	FY 2016 UNOBLIGATED BALANCE	FY 2016 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	451,253.00	451,253.00	-	-
CIVIC CONTRIBUTIONS	160,514.00	146,261.00	14,253.00	8.88
NON-CITY PROGRAMS	69,214.32	69,214.32	-	-
STREET LIGHTING	910,835.00	644,584.61	266,250.39	29.23
COMMUNITY IMPROVEMENT PROGRAM	474,500.00	374,500.00	100,000.00	21.07
TRANSIT SUBSIDY	1,153,560.00	1,153,560.00	-	-
EMPLOYEE MEDICAL SERVICES	46,576.69	34,409.86	12,166.83	26.12
MATURING DEBT	11,626,329.00	6,899,029.48	4,727,299.52	40.66
INTEREST ON MATURING DEBT	5,345,835.21	3,956,294.52	1,389,540.69	25.99
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TOTAL NON-DEPARTMENTAL ITEMS	20,238,617.22	13,729,106.79	6,509,510.43	32.16
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TOTAL GENERAL FUND	\$ 145,120,425.00	\$ 104,620,482.67	\$ 40,499,942.33	27.91
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City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Department - General Fund  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2017  
 (UNAUDITED)  
 Budget Basis  
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	FY 2017 MODIFIED BUDGET	FY 2017 REVENUE RECOGNIZED	FY 2017 UNRECOGNIZED BALANCE	FY 2017 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	755,000.00	743,460.20	11,539.80	1.53
CITY CLERK	2,476,687.00	1,197,344.20	1,279,342.80	51.66
MEDO	10,000.00	193.50	9,806.50	98.07
CITY SOLICITOR	627,500.00	863,220.17	(235,720.17)	(37.56)
FINANCE	6,300,282.00	923,400.65	5,376,881.35	85.34
INFORMATION SYSTEMS	217,000.00	191,556.81	25,443.19	11.72
HUMAN RESOURCES	6,000.00	10,932.34	(4,932.34)	(82.21)
PLANNING & COMMUNITY DEVELOPMENT	2,350,000.00	2,354,448.50	(4,448.50)	(.19)
FACILITIES DIVISION	5,969,189.00	4,171,910.94	1,797,278.06	30.11
TAX COLLECTOR	19,036,795.00	14,675,578.50	4,361,216.50	22.91
CENTRAL FLEET MANAGEMENT	130,000.00	52,417.72	77,582.28	59.68
FIRE	838,363.00	787,036.90	51,326.10	6.12
POLICE	1,200,344.00	697,830.55	502,513.45	41.86
HEALTH	2,453,613.00	1,081,637.69	1,371,975.31	55.92
HIGHWAY	4,448,404.00	2,996,686.24	1,451,717.76	32.63
WELFARE	15,000.00	13,624.64	1,375.36	9.17
CEMETERY, PARKS & RECREATION	3,052,310.00	1,604,410.35	1,447,899.65	47.44
SENIOR SERVICES	8,500.00	2,500.77	5,999.23	70.58
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TOTAL AGENCIES	\$ 49,894,987.00	\$ 32,368,190.67	\$ 17,526,796.33	35.13
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City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type - General Fund  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2017  
 (UNAUDITED)  
 Budget Basis  
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	20,000.00	12,210.66	7,789.34	38.95
INTEREST AND PENALTIES	1,140,000.00	852,073.21	287,926.79	25.26
CABLE FRANCHISE FEES	1,915,842.00	954,582.61	961,259.39	50.17
TOTAL TAXES, INTEREST AND PENALTIES	3,075,842.00	1,818,866.48	1,256,975.52	40.87
LICENSES AND PERMITS				
AUTO REGISTRATIONS	17,581,086.00	13,586,561.23	3,994,524.77	22.72
LICENSES	430,050.00	149,142.50	280,907.50	65.32
PERMITS	2,253,787.00	2,289,536.36	(35,749.36)	(1.59)
TOTAL LICENSES AND PERMITS	20,264,923.00	16,025,240.09	4,239,682.91	20.92
INTERGOVERNMENTAL				
FEDERAL REVENUES	350,000.00	284,105.19	65,894.81	18.83
PAYMENTS IN LIEU OF TAXES	717,300.00	737,744.96	(20,444.96)	(2.85)
STATE REVENUES	2,555,459.00	1,753,430.54	802,028.46	31.38
TOTAL INTERGOVERNMENTAL	3,622,759.00	2,775,280.69	847,478.31	23.39
SALES AND SERVICES				
GENERAL REVENUES	159,725.00	124,218.40	35,506.60	22.23
PUBLIC SAFETY	172,450.00	106,048.31	66,401.69	38.50
HIGHWAY	943,258.00	588,678.03	354,579.97	37.59
HEALTH	13,500.00	8,575.00	4,925.00	36.48
CEMETERY, PARKS & RECREATION	1,836,302.00	1,084,035.90	752,266.10	40.97
ZONING BOARD	72,500.00	49,480.00	23,020.00	31.75
PARKING VIOLATIONS	7,500.00	1,950.00	5,550.00	74.00
COURT FINES	12,000.00	6,494.52	5,505.48	45.88
OTHER FINES	-	(1,819.98)	1,819.98	-
FEES	1,152,117.00	962,269.70	189,847.30	16.48
WITNESS FEES	75,000.00	60,698.73	14,301.27	19.07
TOTAL SALES AND SERVICES	4,444,352.00	2,990,628.61	1,453,723.39	32.71
OTHER REVENUE SOURCES				
INTEREST INCOME	305,000.00	175,356.67	129,643.33	42.51
FUND TRANSFERS	4,033,100.00	193.50	4,032,906.50	100.00
REIMBURSEMENTS	3,535,783.00	2,414,509.52	1,121,273.48	31.71
RENTALS & LEASES	1,150,760.00	277,709.46	873,050.54	75.87
SCHOOL CHARGEBACKS	9,459,818.00	5,881,720.24	3,578,097.76	37.82
MISCELLANEOUS	2,650.00	8,685.41	(6,035.41)	(227.75)
TOTAL OTHER REVENUE SOURCES	18,487,111.00	8,758,174.80	9,728,936.20	52.63
TOTAL	\$ 49,894,987.00	\$ 32,368,190.67	\$ 17,526,796.33	35.13

City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type -  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2017  
 Modified Budget FY 2017  
 (UNAUDITED)  
 Budget Basis  
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	ACTUAL FY 2016	MODIFIED BUDGET FY 17	DIFFERENCE ACTUAL 16 VS BUDGET 17	PERCENTAGE DIFFERENCE OF FY16 VS FY17
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	87,687	20,000	(67,687)	(77.19)
INTEREST AND PENALTIES	1,179,845	1,140,000	(39,845)	(3.38)
CABLE FRANCHISE FEES	1,870,203	1,915,842	45,639	2.44
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TOTAL TAXES, INTEREST AND PENALTIES	3,137,735	3,075,842	(61,893)	(1.97)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	19,731,177	17,581,086	(2,150,091)	(10.90)
LICENSES	561,044	430,050	(130,994)	(23.35)
PERMITS	3,056,908	2,253,787	(803,121)	(26.27)
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TOTAL LICENSES AND PERMITS	23,349,129	20,264,923	(3,084,206)	(13.21)
INTERGOVERNMENTAL				
FEDERAL REVENUES	451,620	350,000	(101,620)	(22.50)
PAYMENTS IN LIEU OF TAXES	713,674	717,300	3,626	.51
STATE REVENUES	2,605,366	2,555,459	(49,907)	(1.92)
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TOTAL INTERGOVERNMENTAL	3,770,660	3,622,759	(147,901)	(3.92)
SALES AND SERVICES				
GENERAL REVENUES	226,432	159,725	(66,707)	(29.46)
PUBLIC SAFETY	167,527	172,450	4,923	2.94
HIGHWAY	1,150,435	943,258	(207,177)	(18.01)
HEALTH	7,070	13,500	6,430	90.95
CEMETERY, PARKS & RECREATION	186,086	1,836,302	1,650,216	886.80
ZONING BOARD	74,415	72,500	(1,915)	(2.57)
PARKING VIOLATIONS	2,350	7,500	5,150	219.15
COURT FINES	14,197	12,000	(2,197)	(15.48)
OTHER FINES	3,452	-	(3,452)	(100.00)
FEES	1,255,290	1,152,117	(103,173)	(8.22)
WITNESS FEES	76,174	75,000	(1,174)	(1.54)
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TOTAL SALES AND SERVICES	3,163,428	4,444,352	1,280,924	40.49
OTHER REVENUE SOURCES				
INTEREST INCOME	225,040	305,000	79,960	35.53
FUND TRANSFERS	3,923,089	4,033,100	110,011	2.80
REIMBURSEMENTS	3,661,245	3,535,783	(125,462)	(3.43)
RENTALS & LEASES	983,713	1,150,760	167,047	16.98
SCHOOL CHARGEBACKS	9,379,584	9,459,818	80,234	.86
MISCELLANEOUS	5,075	2,650	(2,425)	(47.78)
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TOTAL OTHER REVENUE SOURCES	18,177,746	18,487,111	309,365	1.70
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TOTAL	\$ 51,598,698	\$ 49,894,987	\$ (1,703,711)	(3.30)
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City of Manchester, New Hampshire  
Budget vs Actual Revenue By Type -  
Non-Property Tax Revenues

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For The Nine Months Ended March 31, 2017 and 2016

(UNAUDITED)

Budget Basis

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	9 MONTH ACTUAL FY 2016	9 MONTH ACTUAL FY 2017	DIFFERENCE ACTUAL 16 VS ACTUAL 17	PERCENTAGE DIFFERENCE OF FY16 VS FY17
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	27,138	12,210	(14,927)	(55.01)
INTEREST AND PENALTIES	658,456	852,073	193,617	29.40
CABLE FRANCHISE FEES	909,932	954,582	44,650	4.91
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TOTAL TAXES, INTEREST AND PENALTIES	1,595,526	1,818,866	223,340	14.00
LICENSES AND PERMITS				
AUTO REGISTRATIONS	14,016,252	13,586,561	(429,690)	(3.07)
LICENSES	196,072	149,142	(46,929)	(23.93)
PERMITS	2,097,877	2,289,536	191,659	9.14
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TOTAL LICENSES AND PERMITS	16,310,201	16,025,240	(284,960)	(1.75)
INTERGOVERNMENTAL				
FEDERAL REVENUES	393,315	284,105	(109,209)	(27.77)
PAYMENTS IN LIEU OF TAXES	713,674	737,744	24,070	3.37
STATE REVENUES	1,715,169	1,753,430	38,261	2.23
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TOTAL INTERGOVERNMENTAL	2,822,158	2,775,280	(46,877)	(1.66)
SALES AND SERVICES				
GENERAL REVENUES	173,370	124,218	(49,151)	(28.35)
PUBLIC SAFETY	128,466	106,048	(22,417)	(17.45)
HIGHWAY	804,645	588,678	(215,966)	(26.84)
HEALTH	4,970	8,575	3,605	72.54
CEMETERY, PARKS & RECREATION	132,505	1,084,035	951,530	718.11
ZONING BOARD	57,200	49,480	(7,720)	(13.50)
PARKING VIOLATIONS	1,400	1,950	550	39.29
COURT FINES	10,542	6,494	(4,047)	(38.39)
OTHER FINES	3,452	(1,819)	(5,271)	(152.72)
FEES	1,061,585	962,269	(99,315)	(9.36)
WITNESS FEES	57,138	60,698	3,560	6.23
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TOTAL SALES AND SERVICES	2,435,273	2,990,628	555,355	22.80
OTHER REVENUE SOURCES				
INTEREST INCOME	157,553	175,356	17,803	11.30
FUND TRANSFERS	200	193	(6)	(3.25)
REIMBURSEMENTS	2,181,758	2,414,509	232,751	10.67
RENTALS & LEASES	186,006	277,709	91,703	49.30
SCHOOL CHARGEBACKS	5,615,492	5,881,720	266,228	4.74
MISCELLANEOUS	4,278	8,685	4,407	103.03
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TOTAL OTHER REVENUE SOURCES	8,145,287	8,758,174	612,887	7.52
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TOTAL	\$ 31,308,445	\$ 32,368,190	\$ 1,059,745	3.38
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City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
-Special Revenue Funds-  
For the Nine Months Ended March 31, 2017  
(UNAUDITED)  
GAAP Basis  
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	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid	-	-	2,163,663.43	3,689,904.16	5,203,074.04	-	-	11,056,641.63
Interest	-	-	-	-	3,000.24	18,233.42	6,690.32	27,923.98
Contributions and Donations	-	-	-	891,879.64	-	-	-	891,879.64
Miscellaneous Other	-	-	-	-	50,000.00	-	-	50,000.00
Net appreciation (depreciation) in fair value of securities	-	-	-	-	-	(48,529.84)	-	(48,529.84)
TOTAL REVENUES:	-	-	2,163,663.43	4,581,783.80	5,256,074.28	(30,296.42)	6,690.32	11,977,915.41
EXPENDITURES								
Current								
General Government	-	211,593.65	1,418,346.58	2,226,874.88	5,472,486.59	4,299.37	-	9,333,601.07
Public Safety	-	320,395.00	69,713.48	1,029,018.82	-	-	-	1,419,127.30
Health and Sanitation	-	-	-	1,868,809.67	-	-	-	1,868,809.67
Highways and Streets	-	416,475.49	452,151.09	327,694.23	-	-	-	1,196,320.81
Education and Library	-	-	-	170,093.45	-	-	-	170,093.45
Parks and Recreation	-	112,678.11	419,031.08	90,137.30	-	-	-	621,846.49
Debt Service:								
TOTAL EXPENDITURES	-	1,061,142.25	2,359,242.23	5,712,628.35	5,472,486.59	4,299.37	-	14,609,798.79
Excess/(Deficiency) of Revenues Over Expenditures	-	(1,061,142.25)	(195,578.80)	(1,130,844.55)	(216,412.31)	(34,595.79)	6,690.32	(2,631,883.38)
OTHER FINANCING SOURCES(USES):								
Transfers In	-	1,142,474.75	25,500.00	1,073,299.54	-	-	-	2,241,274.29
Transfers Out	-	-	(25,500.00)	(274,197.50)	-	-	-	(299,697.50)
TOTAL OTHER	-	1,142,474.75	-	799,102.04	-	-	-	1,941,576.79
Excess/(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	81,332.50	(195,578.80)	(331,742.51)	(216,412.31)	(34,595.79)	6,690.32	(690,306.59)
Fund Balance, Beginning of Period	-	435,038.49	(29,649.32)	1,852,615.09	1,183,300.26	4,770,527.66	39,705.58	8,311,537.76
Fund Balance, End of Period	-	\$ 516,370.99	\$ (225,228.12)	\$ 1,520,872.58	\$ 966,887.95	\$ 4,735,931.87	\$ 106,395.90	\$ 7,621,231.17

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City of Manchester, New Hampshire  
Combining Balance Sheet  
-Enterprise Funds-  
MARCH 31, 2017  
(Unaudited)  
(QUARTER)

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	Environmental Protection Division	Water	Aviation	Parking	Total Enterprise Funds
<b>ASSETS:</b>					
Cash and Cash Equivalents	\$ 17,403,077.42	\$ 2,513,086.17	\$ 400.00	\$ 2,476,548.98	\$ 22,393,112.57
Restricted Cash	1,016,518.82	8,398,638.27	55,490,114.19	79,886.25	64,985,151.53
Receivables	15,368,641.34	5,269,661.23	4,166,477.23	119,730.08	24,924,509.88
Prepaid Items	-	112,673.74	122,884.95	-	235,558.69
Due From Other Funds	69,723.63	18,968.12	-	8,411.23	27,379.35
Inventories	180,133,897.56	1,154,119.88	328,097.22	-	1,551,940.73
Property and Equipment, Net	180,133,897.56	118,399,993.71	287,879,740.01	6,847,635.44	593,261,264.72
<b>TOTAL ASSETS</b>	<b>\$ 213,991,852.77</b>	<b>\$ 135,867,139.12</b>	<b>\$ 347,987,713.60</b>	<b>\$ 9,532,211.98</b>	<b>\$ 707,378,917.47</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>1,384,755.00</b>	<b>4,218,704.76</b>	<b>4,332,300.53</b>	<b>392,431.99</b>	<b>10,318,192.28</b>
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$ 215,376,607.77</b>	<b>\$ 140,085,843.88</b>	<b>\$ 352,310,014.13</b>	<b>\$ 9,924,643.97</b>	<b>\$ 717,697,109.75</b>
<b>LIABILITIES:</b>					
Accounts Payable	\$ 2,083,581.34	\$ 641,480.97	\$ 843,701.28	\$ 69,231.80	\$ 3,637,995.39
Retainage Payable	350,543.86	680,797.49	762,865.53	-	1,794,206.88
Accrued Liabilities	474,315.14	750,959.97	3,412,653.22	19,843.18	4,657,771.51
Other Liabilities	-	204,239.85	1,138,969.01	91,030.82	1,434,239.68
Due to State of NH	99,748.16	10,200,000.00	-	-	10,299,748.16
Due to Other Funds	23,298.98	-	15,384.78	-	38,683.76
Net Pension Liability	6,085,502.00	11,784,174.00	11,980,795.00	831,112.00	30,681,583.00
OPB	223,440.00	402,737.00	439,624.00	45,945.00	1,111,746.00
Bonds Payable	43,946,242.90	37,990,071.43	155,469,672.14	1,867,957.73	239,273,944.20
Accrual for Compensated Absences	349,406.13	1,299,542.78	1,158,375.00	83,210.85	2,890,534.76
<b>TOTAL LIABILITIES</b>	<b>\$ 53,636,078.51</b>	<b>\$ 63,954,003.49</b>	<b>\$ 175,222,039.96</b>	<b>\$ 3,008,331.38</b>	<b>\$ 295,820,453.34</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>181,126.00</b>	<b>-</b>	<b>345,687.00</b>	<b>45,474.00</b>	<b>\$ 572,287.00</b>
<b>NET POSITION:</b>					
Net Investment in Capital Assets	148,132,875.35	70,821,966.89	117,667,797.22	5,128,955.06	341,751,594.52
Retained Earnings:					
Reserved for Equipment Replacement	602,909.29	-	-	-	602,909.29
Reserved for PCs	-	-	2,656,991.00	-	2,656,991.00
Reserved for Revenue Bond O&M	-	-	9,832,000.00	-	9,832,000.00
Reserved for Revenue Fund	-	-	2,831,950.00	-	2,831,950.00
Unreserved	12,823,618.62	5,309,873.50	43,753,548.95	1,741,883.53	63,628,924.60
<b>Total Net Position</b>	<b>161,559,403.26</b>	<b>76,131,843.39</b>	<b>176,742,287.17</b>	<b>6,870,838.59</b>	<b>421,304,369.41</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 215,376,607.77</b>	<b>\$ 140,085,843.88</b>	<b>\$ 352,310,014.13</b>	<b>\$ 9,924,643.97</b>	<b>\$ 717,697,109.75</b>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses  
and Changes in Net Assets  
- Enterprise Funds  
For the Nine Months Ended March 31, 2017  
(Unaudited)  
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Operating Revenues:

Charges for Goods and Services  
Other

Total Operating Revenues:

Environmental Protection Division	Water Works	Aviation	Parking	Combined Enterprises
13,707,356.57	13,455,386.43	28,921,135.50	4,303,985.68	60,387,864.18
1,686,564.53	194,958.29	1,727,538.25	1,370.61	3,610,431.68
15,393,921.10	13,650,344.72	30,648,673.75	4,305,356.29	63,998,295.86

Operating Expenses:

Personnel Services  
Plant Maintenance  
Light / Heat and Power  
General and Administrative  
Depreciation and Amortization

Total Operating Expenses:

2,807,945.60	4,807,132.31	6,301,561.20	677,603.12	14,594,242.23
8,410,753.96	841,116.03	492,369.76	58,513.50	9,802,753.25
1,320,531.56	876,672.23	1,272,800.59	25,045.34	3,495,049.72
684,904.23	1,311,211.09	10,442,815.01	799,857.19	13,238,787.52
5,046,987.24	3,028,035.65	13,914,320.71	318,238.96	22,309,582.56
18,273,122.59	10,864,167.31	32,423,867.27	1,879,258.11	63,440,415.28

Operating Income (Loss)  
Over Expenditures

(2,879,201.49)	2,786,177.41	(1,775,193.52)	2,426,098.18	557,880.58
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Non-Operating Revenues  
(Expenses), Net

Soundproofing Program Grant  
Interest Income  
Interest Expense  
Gain (Loss) on Disposal of  
Property and Equipment  
Passenger Facility Charges  
Customer Facility Charges  
Rent and Other  
Reimbursement of Interest Expenses  
(Bond Issuance Costs)

-	-	13,311.84	-	13,311.84
37,749.86	50,821.75	254,731.80	2,521.26	345,824.67
(942,144.28)	(1,088,260.96)	(7,097,594.89)	(46,908.53)	(9,174,908.66)
-	18,853.00	2,045.00	-	20,898.00
-	-	2,661,960.19	-	2,661,960.19
-	-	1,177,366.50	-	1,177,366.50
672,213.11	88,361.09	-	-	760,574.20
123,146.00	-	(60,217.29)	-	62,928.71

Total Non-Operating Revenues  
(Expenses)

(109,035.31)	(930,225.12)	(3,048,396.85)	(44,387.27)	(4,132,044.55)
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Net Income Before Capital  
Contributions  
Capital Contributions

(2,988,236.80)	1,855,952.29	(4,823,590.37)	2,381,710.91	(3,574,163.97)
4,240,011.00	1,138,940.99	4,110,311.21	-	9,489,263.20

Changes in Net Assets  
Fund Net Assets, Beginning  
of Period

160,307,629.06	73,136,947.11	177,455,566.33	4,489,127.68	415,389,270.18
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Fund Net Assets, End of Period

\$ 161,559,403.26	\$ 76,131,840.39	\$ 176,742,287.17	\$ 6,870,838.59	\$ 421,304,369.41
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	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
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ASSETS:			
Cash and Cash Equivalents	\$ 324,168.65	\$ 113,108.78	\$ 437,277.43
Restricted cash and cash equivalent	-	303,102.38	303,102.38
Investments	22,358,916.90	4,476,054.15	26,834,971.05
Receivables	185.40	-	185.40

TOTAL ASSETS:	\$ 22,683,270.95	\$ 4,892,265.31	\$ 27,575,536.26
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LIABILITIES AND FUND EQUITY

LIABILITIES:

FUND EQUITY:

Fund balances			
Reserved for			
Cemetery and Other Trust Funds	22,683,270.95	-	22,683,270.95
Library Trust Funds	-	4,892,265.31	4,892,265.31
Unreserved:			

Total Fund Equity:

Total Liabilities & Fund Equity

	22,683,270.95	4,892,265.31	27,575,536.26
	\$ 22,683,270.95	\$ 4,892,265.31	\$ 27,575,536.26

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Non-expendable Trust Funds  
For the nine months ended March 31, 2017  
(UNAUDITED)  
(QT3PERPM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	250,424.75	79,097.86	329,522.61
Contributions	37,965.00	371,164.61	409,129.61
Net gain (loss) on securities	911,598.12	56,137.31	967,735.43
TOTAL REVENUES:	1,199,987.87	506,399.78	1,706,387.65
EXPENSES			
General Administrative	-	78,701.43	78,701.43
Investment management fee	15,638.55	11,996.51	27,635.06
TOTAL EXPENSES	15,638.55	90,697.94	106,336.49
Excess/(deficiency) of Revenues Over Expenditures	1,184,349.32	415,701.84	1,600,051.16
OTHER FINANCING SOURCES (USES) :			
Excess (deficiency) of revenues over expenses	1,184,349.32	415,701.84	1,600,051.16
Fund Balance, Beginning of Period	21,498,921.63	4,476,563.47	25,975,485.10
Fund Balance, End of Period	\$ 22,683,270.95	\$ 4,892,265.31	\$ 27,575,536.26



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ASSETS:

Cash and Cash Equivalents  
Investments  
Receivables  
Prepaid expenses  
Equipment

TOTAL ASSETS:

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
	-	(554,255.29)	-	(554,255.29)
197,665,473.00	8,711,026.34	-	-	206,376,499.34
30,187.00	-	-	-	30,187.00
2,454.00	-	-	-	2,454.00
33,603.00	-	-	-	33,603.00
\$ 197,731,717.00	\$ 8,156,771.05	-	\$ -	\$ 205,888,488.05

LIABILITIES AND FUND EQUITY

LIABILITIES:

Accounts payable  
Accrued liabilities

TOTAL LIABILITIES

FUND EQUITY:

Fund balances  
Reserved for  
Cemetery and Other Trust Funds  
Unreserved:

Total Fund Equity:

Total Liabilities & Fund Equity

258,159.00	-	-	-	258,159.00
1,362,881.00	-	-	-	1,362,881.00
1,621,040.00	-	-	-	1,621,040.00
196,110,677.00	8,156,771.05	-	-	204,267,448.05
196,110,677.00	8,156,771.05	-	-	204,267,448.05
\$ 197,731,717.00	\$ 8,156,771.05	-	\$ -	\$ 205,888,488.05





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CITY OF MANCHESTER, NEW HAMPSHIRE  
DISCRETE COMPONENT UNITS  
COMBINING STATEMENT OF CHANGES  
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS  
FOR THE NINE MONTHS ENDED MARCH 31, 2017  
(UNAUDITED)  
(QT3REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest	-	108,325.61	-	108,325.61
Net realized and unrealized appreciation in fair value of inves	-	248,414.06	-	248,414.06
Net investment income	-	356,739.67	-	356,739.67
Contributions:				
Total additions	-	356,739.67	-	356,739.67
Deductions				
Benefits paid directly to participa	-	1,059,418.82	-	1,059,418.82
Administrative expenses	-	22,783.50	-	22,783.50
Total deductions	-	1,082,202.32	-	1,082,202.32
Net Increase (Decrease)	-	(725,462.65)	-	(725,462.65)
Retained Earnings, Beginning of Period	196,110,677.00	8,882,233.70	-	204,992,910.70
Retained Earnings, End of Period	\$ 196,110,677.00	\$ 8,156,771.05	-	\$ 204,267,448.05

## City of Manchester, New Hampshire

## Parking Division

## Budgetary basis

For the nine months ended March 31, 2017

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(unaudited)

Object Code Description	2017 Revised Budget	July-March 2017 Activity	2017 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,786,150	1,101,879	684,271
Licenses & Permits Total	3,192,000	2,421,088	770,912
Interest Total	3,500	2,510	990
Other Revenue Total	985,053	781,913	203,140
Grand Total	5,966,703	4,307,390	1,659,313
Salaries & Wages Total	657,729	439,336	218,393
Employee Benefits Total	331,737	238,267	93,470
Purchased Professional Services Total	14,400	12,503	1,897
Purchased Property Services Total	661,294	585,215	76,079
Other Purchased Services Total	46,850	65,193	(18,343)
Supplies & Materials Total	122,159	91,166	30,993
Capital Outlay Total	-	-	-
Miscellaneous Total	200,000	143,363	56,637
Non-Departmental Total	409,534	313,092	96,442
Miscellaneous-Reimburse City Total	3,523,000	-	3,523,000
Grand Total	5,966,703	1,888,136	4,078,567
Excess (deficit) of revenues over expenditures	-	2,419,254	(2,419,254)